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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 16th January, 2004/Pausa 26, 1925 (Saka)

The following Act of Parliament, after having been ratified by the Legislatures of not less than one-half of the States by resolutions to that effect, received the assent of the President on the 15th January, 2004 and is hereby published for general information:—

THE CONSTITUTION (EIGHTY-EIGHTH AMENDMENT) ACT, 2003

[15th January, 2004.]

An Act further to amend the Constitution of India.

BE it enacted by Parliament in the Fifty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Constitution (Eighty-eighth Amendment) Act, 2003.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title
and com-
mencement.

Insertion of
new article
268A.
Service tax
levied by
Union and
collected and
appropriated
by the Union
and the States.

2. After article 268 of the Constitution, the following article shall be inserted, namely:—

“268A. (1) Taxes on services shall be levied by the Government of India and such tax shall be collected and appropriated by the Government of India and the States in the manner provided in clause (2).

(2) The proceeds in any financial year of any such tax levied in accordance with the provisions of clause (1) shall be—

(a) collected by the Government of India and the States;

(b) appropriated by the Government of India and the States,

in accordance with such principles of collection and appropriation as may be formulated by Parliament by law.”.

Amendment
of article 270.

3. In article 270 of the Constitution, in clause (1), for the words and figures “articles 268 and 269”, the words, figures and letter “articles 268, 268A and 269” shall be substituted.

Amendment
of Seventh
Schedule.

4. In the Seventh Schedule to the Constitution, in **List I—Union List**, after entry 92B, the following entry shall be inserted, namely:—

“92C. Taxes on services.”.

T.K.VISWANATHAN,
Secy. to the Govt. of India.